G R S App F IX 4]

Previous References

1941 -

(Mc)

File No 111—41

Serial Nos 117, 118

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for August-42

SUBJECT

Revised section bye-laws of Tumkur Town Municipality

To,

The D C Tumkur Dist

L 2088 / 17-8-42

Sanctions the —

Ans 4/9/42

35-34
L

Octroi bye-laws of Tumkur Town Muncipality (1

General and Revenue Secretariat | HL File No | of 1941 | 35-11/L | [App F III-2

Serial No

Letter no A6 C 1938/41-42 dated 13-12-41 from the Deputy Commissioner, Tumkur District, requesting sanction to the revised Octroi bye-laws of the Tumkur Town Municipality.

1) This is a proposal to revise the existing Octroi bye-laws in the Tumkur Town Municipality.

2) For a close scrutiny of the proposed bye-laws a statement showing the existing bye-laws and those which are to be changed, with the reasons therefor, would be necessary. Submitted with a draft letter calling for the statement referred to above

1/1/42 3) For perusal before issue

Law Secy) for Secy

SECY LAW DEPT 148 5 JAN 42 GOVT OF MYSORE

Hm 2 6/1/42

To the Dy Commr Tumkur No 59 53 of 10/1/42 requesting to obtain & forward to Govt a statement showing the existing bye laws & the amendments thereto with reasons for the change proposed

4) Issue for Secy 6/1/42

ING SEC, EEH REV SECTT

NOTE—Cont Sheet

WD 041 —GI B—55 000—23 10 41

Remarks and orders

Secy 7/2 Issue Endorsement Sheet

Prepared by A2092 99 2.V.43

2) Octroi bye-laws of Tumkur Town Municipality

File No 7092 111 of 1941 — General and Revenue Secretariat

Serial No

From

The Deputy Commissioner, Tumkur Dt
Letter No A-C 1938/41-42 dated 21st May 1942
Returns the records together with a statement of bye-laws prepared according to instructions — vide
5) The bye-laws have been arranged in juxtaposition with remarks for the change wherever necessary (Refer Paras 1-3 Supra) } ✗ 9C-B
Copies of Octroi bye-laws of Kunigal and Sacklespur Town municipalities are put up for reference
6) The file (if called for) may be referred to Law Secy for remarks as to the suitability of the revised bye-laws In two copies

6/3/7/42 GS

Asst Secy P Wks & Mines 3/7/42

7) The provision regarding export passes in bye-laws 1 & 2 are incomplete and convey no meaning & in other respects the bye-laws are in order.

JMS 13/7

Law Secy

Asst Secy L S & Branch Officer

Secy Law Dept 472 15 JUL 1942 Govt of Mysore

Secy 20-7-42

Revised bye-laws of Tumkur Town Municipality

General and Revenue Secretariat — File No 111 — of 1941 — [App F III—2

Serial No	
	Rule 8) By the addition of the words "no fee" after the words "exempted" in the bye-law referred to in para 7, supra, may perhaps be corrected, if approved by Govt
	9 The bye-laws as revised by the Law Secretary and approved are attached
	10 Appx G is for approval
	Law Secy for 18/vi
	11) May be approved
	Mins Dep Secy G 4-6-42
	12 4-6
	13.8.42
	Accs 13-8-42
	13 Issue
	18/8/42
	14
118	The Deputy Commissioner, Tumkur Dt No L 2088/ dated 17th Aug 1942 Sanctions his revised draft bye-laws

SECT LAW DEPT 1 2 3.2 GOVT OF MYSORE

OFFICE OF THE MINISTER FOR L S G & P H Date 7-8-42 No 1250

B 25/8/42

NOTE—Contn Sheet

WD 04155—GPB—55 000—'3 10 41

File No	of 194	General and Revenue Secretariat
		Serial No

3524/L

GEN & REV SECRETARIAT
15 DEC 1941
L S G BRANCH

No A6 C 1938/41-42
Enc 1 bk

Office of the Deputy Commissioner,
Tumkur District
Dated, Tumkur, the 13th Decr 1941

From

P Suryanarayana Setti, Esq , B A ,LL B ,
Deputy Commissioner,
Tumkur District, Tumkur

SECY LAW DEPT
15 DEC 1941
GOVT OF MYSORE

H V Narayana Rao, Esq , B A ,LL B ,
Secretary to the Govt of Mysore,
Law Department, Bangalore

Re the framing of revised Octroi bye-laws in Tumkur Town Municipality

---

Sir,

In forwarding herewith, in original, the connected records received from the President Town Municipal Council on the above subject, I have the honor to state as follows -

The President states that as the existing bye-laws of the Municipality sanctioned in G O No R. 10938/M1 52-18-8 dated 19th March 1920 is said to be out of date and also not covering fresh levy of the duty on other articles etc , the Municipal Council at their meeting held on 31-5-1941 resolved to frame the enclosed bye-laws and to call for objections from persons that would be affected thereby as required under the Town Municipalities Act of 1933

Since objections have not been preferred within the prescribed period by any one as required under the above Act, the Council have resolved at their meeting held on 9-11-1941 to enforce the encloeed Octroi bye-laws after obtaining sanction of Government to the same

I request that early sanction of Government may be kindly obtained to the enclosed revised octroi bye-laws of the Municipality Copies of resolutions of the Council dated 27-7-41 and 9-11-1941 are herein enclosed

I have the honor to be,
sir,
Your most obedient servant

13/12/41
For Deputy Commissioner,
Tumkur District
(Absent from the station)

AD 13/12

Appendix F G—1]

SUBJECT

Section

File No

Serial No

Diary No of letter replied to

No L5953/En records

To

The D C Furukuwa Dept—

General and Revenue Secretariat

( )

the *19*

Sir,

Date of issue 10th Jany. '42

With reference to your letter no A6 C 1938/41-42d13 12-6 requesting Sanction to the revised Urban bye-laws of Furukuwa Town Municipality, I am directed to request you ~~to kindly~~ to obtain and to Govt— forward, in Furukuwa pocket a Statement showing the existing bye-laws and the amendments thereto ~~which~~ are to be changed with the reasons ~~there~~ for the change proposed. The records accompany for reference and return when I have Elc—

Signed by Mr G. Ramachandra Rao

List of enclosures

Copied by

Examined by

for Secy to Govt—

Law Dept—

WD 03695—GPB—30 000—99 1 10

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L5953/Cu. records Bangalore, dated 10th January 1942.

FROM The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department

To

The Deputy Commissioner,
Tumkur District, Tumkur.

Sir,

With reference to your letter No.A.6.C. 1938/41-42 dated 13th December 1941, requesting sanction to the revised Octroi bye-laws, Tumkur Town Municipality, I am directed to request you to obtain and forward to Government a statement in juxtaposition showing the existing bye-laws and the amendments thereto with the reasons for the change proposed.

The records accompany for reference and retransmission.

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to Government,
Law Department.

Aga/2.

GOVERNMENT OF MYSORE

Telegraphic Address

OFFICE OF
The Deputy Commissioner,
Tumkur District,
Tumkur.

22 MAY 1942

No A 6 C 1938/41-42
Encls 1 file

Date 21st May 1942

To

H.V. Narayana Rao, Esq , B.A.,LL.B.,
Secretary to the Govt of Mysore,
Law Department, Bangalore

SECY LAW DEPT
22 MAY 1942
GOVT OF MYSORE

Re Revised Octroi bye-laws of Tumkur Town Municipality

With reference to your letter No L 5953 dated 10th January 1942 and a reminder thereto, on the above subject, I have the honor to forward, herewith, in original, the file of connected records, received from the President, Town Municipal Council, Tumkur and to state that a statement in juxtaposition showing the existing bye-laws and the amendments proposed thereto with reasons assigned for such modifications is enclosed as desired

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District.

AD 21/5

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

R e a d :-

Correspondence ending with letter No.A 6 C.1938/41-42 dated the 21st May 1942 from the Deputy Commissioner, Tumkur District submitting for sanction the revised draft byelaws relating to the levy of octroi duty in the Tumkur Town Municipality, framed under Section 48 (1) of the Mysore Town Municipalities Act 1933 and adding that the required formalities have been observed and no objections received in response to the notification calling for the same .

O R D E R NO. L 2088-f Mnl III-21-118

Dated, Bangalore, the 17th August 1942

S A N C T I O N E D.

The Byelaws may be got printed and half a dozen copies sent to the Secretariat for reference and record.

For Secretary to Government,
Law Department

To

The Deputy Commissioner, Tumkur District with records.

mk2

[G R S App F VI—G 2]

SUBJECT

ale

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 17.8.42 194

Signed by L. S. Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section Rev

File No 111-42

Serial No 118

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— correspondence ending with letter no A&C-1938/42-43 dated the 21st May 1942 from the Dy. Commissioner Tumkur forwarding for sanction the revised draft bye-laws relating to the levy of octroi duty in the Tumkur Town

Order thereon—No

Whereas, proposals under section 45 (1) of the Mysore Municipalities Act 1923 and adding that the required formalities have been observed & no objections received in response to the notification calling for the same

order no 1 2088

something:

Nebyelows may be got printed by lithographing on
to the seal for use & record
Cus
by Registrar
Law Dept

To the D. C. Treasurer district with record

List of Enclosures

Copied by

Examined by

WD 087—GPB—40 000—14 11 40

ard also by the railway receipt in question, he will ther erdorse or the ouplicate a d triplicate passes respectively the rumber ard date of the railway receipt and will returr the triplicate copy to the persor ir charge of the goods, but he will retain the duplicate pass, subject to disposal ir the prescribed course of busiress.

32. Payment of refurd:- In all cases ir which refund is claimed, the triplicate pass duly erdorsed as provided by Bye-law 30 ard 31, respectively, must be produced at the Octroi Koti by the persor seeking the refurd, ard if, after due check, the officer ir charge of the Octroi Koti is satisfied that a refurd of octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs 20/- forthwith pay the same to the persor presertirg the triplicate pass. If the amount to be refurded exceeds Rs 20/- or if the officer ir charge of the Octroi Koti sees ary cause to refuse payment of ary sum claimed, the claim shall be forwarded for the orders of the President.

General.

33. Accounting for articles imported - Importers of dutiable articles shall, if called upon, by a requisition in writing, signed by the President or Vice President or Chief Officer within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this Bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi or such goods or to Rs. 25/- whichever may be less and to payment of octroi duty or the article unaccounted for.

11. Ary person importing or exporting dutiable articles ir contravention of the above bye-laws shall be liable to pay a penal rate not exceeding ten time the authorised rate

34 Penalties:- Ary person importirgor exporting dutiable articles, who infringes Bye-laws 3, 4, 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs. 50/- on conviction before a magistrate.

the office, shall deliver the other parts to the applicart

28. All goods exported under such pass and also all goods exported under free export pass under Bye-law 16 shall be produced by the exporter together with the duplicate pass at the Octroi station of exit, where he will sign in the Register kept for the purpose with date and hour of exit.

29. The Octroi subordirate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them.

30. Export by road:-

If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President.- Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are being exported under refund pass he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

31. Export by Rail:-

If the goods are for export by rail, the octroi subordirate in charge of the station of exit, shall retain the triplicate pass, pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if, after due enquiry, the said octroi subordirate is satisfied that the goods produced are covered by the pass and

No.152 of the Municipal Account Manual), provided application for the same is made within 6 months from the date of export.

originally charged at the time of import:-

i. (a) timber imported and re-exported in log--within six months from the date on which octroi was levied.

ii. On piece-goods--within three months from the date on which octroi was levied.

iii. All other articles--within one month from the date on which octroi was levied.

Provided that no refund shall be granted,

1. On Kerosine oil,
2. On sugar,
3. On any sum less than one rupee.

25. Production of goods and receipt:-

Any person claiming refund under the above rules shall produce the goods to be exported at the Octroi Koti, together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe.

26. Exemption in certain cases - Any person who has been exempted under Bye-law 9 from production of goods at the Octroi Koti or import shall, subject to the same conditions, be exempted from the production of goods to be exported.

27. Procedure at Cokad of export:- The Officer in charge of the Octroi Koti, on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the 3 parts of the application with an export pass and keeping one part in

Khex

if any, shall be credited to the municipal deposit and may on the application made to the Vice President in writing within six months from the date of the sale be paid to the persons in whose possession the property was, when seized and if no such application is made within this time, the amount will be creditted to the Municipal Funds.

thereof, provided that if the amount realised by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President On the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall credited to Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

22. Council not responsible for damage to goods under storage:- The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods.

9. In special cases where Kerosine Oil and timber imported in large quantities are received by the Railway and their removal to the Municipal Office is attended with serious inconvenience the Revenue Inspector will examine and assess them at the Railway Station at the request of the importer under the supervision of the Vice President.

23. Permission to use private places as Bonded Warehouse:- Any person may with the sanction of the President be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

Refunds

16. On all articles on which Octroi duty has been paid and which are subsequently exported beyond octroi limits refunds shall, be granted at the rates originally charged at the time of import (as per rule

Refunds.

24. Refund or re-export:- On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the municipal limits without breaking bulk, refunds shall, subject to the following rules, be granted at the rates

Existing	Revised	Remarks.
	18. Occupation of separate rooms by authorised wholesale dealer:- The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.	
	19. Dryage, etc :- When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight or account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may, from time to time, be fixed by the President	
21 Para 8 All goods remaining uncleared or unclaimed for more than three months shall be sold provided that before selling such goods, notice of the fact shall be served on the depositor or his authorised agent and shall also be posted for seven days at the bonded warehouse and at the Municipal Office.	20. Period for claiming deposted goods and disposal of unclaimed goods:- All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value.	
13 If the amount due is tendered at any time before the date of the sale at the Municipal Office with the expenses, if any, the Vice President shall forthwith release the property seized.		
14. If no such tender is made the property will be sold, and the proceeds of such sale shall be applied in payment of the amount due and expenses, if any, incidental to seizure and detention. The surplus, if	21. Sale proceeds how dealt with:- When any goods are sold under Bye-law 20, the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect	

1. Goods shall be allowed to remain for 24 hours free of charge.

2. After that period, the following rates shall be charged for sever days:-

(1) Kerosine oil per case containing two tins per day. 0-0-3.
(2) Piece goods per bale, burdle or case per day . . 0-0-6, or on arra percent in the value of the goods which ever is greater.

(3) Timber for every cubic foot per day 0-0-3

1. Goods shall be allowed to remain 24 hours free of charge.

2. After that period single rates as in the followirg schedule shall be charged per week or portion thereof.

	Rs.	a.	p
Tobacco per maund of 24 lbs.	0	0	6 a week ~~or portion thereof~~
Timber, sawn, per ton	0	4	0
Piece goods per bale of 400 lbs. or over or per case of 6 dozen or over	0	2	0
Timber in log per ton.	0	4	0
Piece-goods per bale of less than 400 lbs or per case of less than 6 dozens.	0	1	0
Kerosine oil per box 2 tins or 8 gallons and less.	0	0	3
Iron and any other articles per ton.	0	4	0

3. Double these rates shall be charged after seven days, provided that the President may, in his discretion allow a reduction in, or exemption from such peral rates.

4. The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned.

discretion of the Officer in charge of the Octroi Office, be withheld urtill the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Poti.

21. Para. 1. Any persons who has deposited in the bonded warehouse may break bulk or change the packing thereof or application to the Revenue Inspector or may on paying full duty thereon take such goods into his possession covered by a permit, or may export such goods, free, covered by an export pass subject to the escort of an octroi subordinate, provided that new packages covered by such pass shall, if possible and before they are taken from the warehouse be stamped by the Revenue Inspector so as to show that they are under bond.

16. Breaking Bulk:- Any persons who has deposited goods in the Bonded Ware house may break bulk or change the packing thereof on application to the officer in charge of the warehouse, or may, on paying full duty thereon import such goods into the city covered by a permit or may export such goods free, covered by an export pass, subject to the escort of an octroi subordinate provided that new packages covered by such pass, if possible, and before they are taken from the Warehouse, be stamped by the officer in charge so as to show that they are under bond.

7. In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free pass in Form 44 and subjecting the goods to the escort of an Octroi subordinate upto the Municipal limits.

Export passes:- The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered. For every export pass granted for eventual export, no fee shall be charged provided that, in the case of carts, a fee of one anna shall be charged for every cart.

21. Para 4. For every export pass granted under the above rule a fee of one anna shall be charged.

21. Para 5. No goods shall be allowed to leave the bonded ware house untill storage fees have been paid thereon in accordance with the following rates:-

17. Storage fees:- No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon, under the following rules:-

Arrangements shall, however, be made by the officer in charge of the Octroi Koti for dealing with perishable articles, such as betel leaves or such days.

19. Any importer depositing goods in the Bonded ware house shall unless the Revenue Inspector has previously by counting or appraising, ascertained the amount of octroi payable thereon, give a declaration of the description, quantity and if necessary the value of such goods.

12. Declaration by depositer of goods:- Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the Octroi Koti has previously, by weighing counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule II) of the ~~declaration in the~~ description, weight, quantity and, if necessary, of the value of such goods.

20. A receipt in form no. 45 shall be given by the Revenue Inspector or Octroi Mutsaddy for all goods deposited in the bonded warehouse and a register in form number 46 shall be maintained, by him shewing the date of deposit the description of the goods deposited, the date of the removal of the goods with the export pass and the storage fees if any.

13. Receipts for goods deposited:- A receipt in the form apperded (Schedule iii) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the Bonded ware house and Register of all goods shall be maintained. Octroi Department is not responsible for any goods left at the premises and not covered by a receipt.

14. Surrender of receipt when goods are returned:- The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the articles to which it refers. Otherwise the officer in charge of the Octroi Koti may refuse to deliver the article.

15. Endorsement of receipt to person authorised to take delivery.- If the depositor does not himself take delivery of the articles deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made, and if the receipt is not produced, the delivery of the goods may, at the

Existing Bye-laws.	Revised bye-laws.	Remarks
	Explanation:- When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges freight charges, cart hire, charity, etc., less trade discount shown in the invoice.	
	9. Exemption from production of goods.- With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may on depositing as security such amount as may in each case be fixed by the President, not being less than Rs. 250/- be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office, provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his ~~or all goods which may have left his~~ premises without octroi having been paid. Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion there of as may remain at its credit, or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.	This has been included to facilitate ~~large~~ dealers ~~to open account~~ and obtain articles
	Bonded Ware House.	
10. The Municipal Council shall provide a bonded ware house for the safe custody of goods which may be deposited under Bye-law number 7.	10. Bonded Ware House:- The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye-law 7.	
11. The bonded ware house shall be open for the transaction of business from 8 A.M. to 10 A.M. and from 3 p.m. to 6 p.m. daily except on Sundays and other authorised holidays.	11. Hours of Business - The Bonded Warehouse shall be open for the transaction of business from 8 to 11 A.M. & 2 to 5 p.m. daily, except on Sundays and holidays authorised by the President.	

existing bye-laws.

be stamped and returned to im- to enable him to obtain the goods the railway station. When goods accompanied with invoice and railway receipt aforesaid are brought to the Municipal Office they may be unloaded counted or measured by the Octroi Mutsaddy, under the supervision of the Revenue Inspector. Upon ascertaining the amount of Octroi duty payable of the goods the importer shall either pay the amount or the goods or have the whole or portion of them deposited in the bonded ware house or such other place as may be named for the purpose.

When the duty is paid as above a receipt in form No. 28 shall be granted by the Revenue Inspector showing the details of the goods, the amount of the duty paid in respect thereof, and the date of payment, and the importer shall thereupon, remove the goods from the municipal Office provided also that in the case of goods imported by road the Octroi Mutsaddy may in the same manner, receive duty not exceeding Rs 5/-. If the duty to be paid on any one consignment exceeds Rs. 5/- the Revenue Inspector shall assess and recover the amount due under the superintendence of the Vice-President

8. If the importer fails to produce the original invoice or where it is found that the value given in the invoice is unduly low, the Vice President with the help of one or two municipal Councillors or respectable tarchants of the Town value the goods to the best of the information available and levy the Octroi accordingly.

Revised Bye-laws.

7. Ascertainment and payment of duty:-

The goods accompanied by a bokad servant as aforesaid are brought to the Octroi Office, they may be unloaded and weighed or counted by the Officer in charge of the Octroi Koti. Upon ascertainment of the amount of the Octroi payable on the goods, the importer shall either pay the amount due and receive a receipt for the removal of the goods or shall deposit the same in the bonded Warehouse When the duty is paid as above, a permit shall be granted by the Officer in charge of the Octroi Office for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the Office and one copy returned to the Octroi Cooli from whom it was received.

8. Production of invoice:- With a view to the appraisement of the value of the goods, as the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti. Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the Octroi Office at current rates and octroi levied accordingly

Existing Bye-laws	Revised By-laws.	Remarks.
2. The goods on which and the rates at which octroi duty is leviable shall be entered in a table as per schedule "A" which shall be fixed in a conspicuous place at the Municipal Office and at the Octroi at the railway barrier It shall be open to inspection of any person at these places, and the copies of the same shall be furnished to any person requiring the same free of charge.	5. Table of Octroi duties:- A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same. Such tables shall also be affixed in a conspicuous place at every Octroi at which octroi is levied.	
4 Along with the articles or conveyances or packages containing such articles the importer shall produce the original invoice received by him at the Municipal Office and shall declare whether they are intended 1 for consumption or sale within Octroi limits 2. for immediate export 3 for temporary detention within Octroi limits and eventual export.	6. Bringing goods to Octroi Post, collection of duty at Octroi in certain cases:- When the goods have been examined at the Octroi Check, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi Mutsaddi. On receiving pass, the importer shall forthwith bring the taxable goods to the Octroi Post accompanied by a peon if necessary the importer declares that he intends to export the goods, at once, in which case a free pass will be given and goods are allowed to be taken out of the town immediately under escort of an octroi Officer, if deemed necessary Such immediate exporter must sign his name with hour & date at the gate of exit.	
5. If the goods are declared to be imported for consumption or sale within the Octroi limits, the Revenue Inspector shall enter the details in Form 38 of the Municipal Account Manual.		
6 When goods are ~~xxxxx~~ received by rail by the importer shall produce at the Municipal Office, the pass or railway receipt of goods consigned to him together with the invoice and in the absence of the latter with a written declaration of the details of the consignment The receipt of the invoice declaration shall be abstracted into the Register to be kept in Form 34 of t the Account Manual The railway receipt		

11 A

He accompanying of a person should not be necessary ~~Compulsory~~ Octroi Compulsory It is enough if the person accompanies the article of dutiable article on the vehicle of which the importer is in charge accompanying person to be allowed to export at once

Octroi Bye-laws of
Tumkur Town Municipality.

Bye-law No	Existing Bye-laws	Revised Bye-laws	Remarks
	1 The Octroi limits for collecting Octroi shall be the municipal limits of the Tumkur Town	1. Octroi limits - The octroi ~~limits~~ limits for the purpose of collecting octroi shall be the Municipal limits	
	~~2~~	2. Route for import - No articles liable to octroi shall be brought within those limits except by one of the high roads described in the Schedule hereto annexed or by the Railway	This is added so that all the dutiable articles may be subjects to inspection at the Toll gates
	3 All persons bringing into ~~the~~ or receiving from beyond the octroi limits of the Town any such articles or any conveyance or package containing such articles shall bring the same directly to the Municipal Office and subject ~~to the~~ the same to the inspection of the Octroi Officer, and if imported by Railway shall give immediate intimation of the arrival of the articles at the Station to the Revenue Inspector	3. Inspection of dutiable articles on import - All persons bringing into or receiving from beyond the octroi limits of the city any such article or any conveyance or package containing such articles shall stop such article, conveyance or package at the Toll and ~~to~~ shall cause the octroi officer to inspect the same and produce the railway way post or any other document indicating the quality and value of goods brought for purposes of octroi. He shall also help unloading of it when necessary for checking the dutiable articles	
	10 All Officers of the municipal department not below the ranks of Inspectors are authorised under section 76 of the Municipal Regulation to inspect the contents of any conveyance or packages suspected to contain dutiable articles, and when the inspector finds that the duty has not been paid or all the articles or inadequately paid he is authorised to take them to the municipal Office and report the fact to the Vice President The Vice President shall thereupon examine and assess the goodds and collect the octroi duty at the authorised rate or at his discretion collect penal rates	4. The octroi posts at which such conveyances packages or goods shall be liable to inspection shall be the Toll on the high roads described in Schedule 1, the Bonded Ware house and the City Railway Station including all its gates and Octroi Office And every person bringing dutiable goods within the city shall report the fact at the first of such Okad or the route by which it comes The Chief Officer, the Sanitary Inspector and all officers of Octroi not below the rank of Mutsaddi and all persons in charge of the Okad are authorised to inspect the contents of any conveyance or package under Section 88 of the Municipal Regulation Town Municipality Act 1933	This is quite essential as the other Subordinates at the gates have to inspect the articles and have power to get opened if they suspect that contain